

House Bill 707

By: Representatives Bearden of the 68th, Weldon of the 3rd, Horne of the 71st, Austin of the 10th, Harden of the 28th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use tax, so as to provide an exemption from sales and use taxes
3 for the sale of ammunition and ammunition components used in pistols, rifles, and shotguns;
4 to provide for related matters; to provide for an effective date and automatic repeal; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use tax, is amended by striking "or" at the end of paragraph (85), deleting the
10 period at the end of paragraph (86) and inserting "; or" in its place, and adding a new
11 paragraph to read follows:

12 "(87) Sales of ammunition and ammunition components used in pistols, rifles, and
13 shotguns. This paragraph shall stand repealed by operation of law on July 1, 2012."

14 **SECTION 2.**

15 This Act shall become effective on July 1, 2010.

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.